

COPY

UNITED STATES TAX COURT

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DISTRICT COUNSEL
INTERNAL REVENUE SERVICE190
How
PUERTO QUETZAL POWER CORP.,)

Petitioner,)

Docket No. 17311-99

v.

COMMISSIONER OF INTERNAL REVENUE,

Respondent.

JRP
GP
10-2-00

DECISION

Pursuant to agreement of the parties in this case, it is

ORDERED and DECIDED: That there are no deficiencies in income tax due from, nor overpayment due to, the petitioner for the taxable years 1995 and 1996.

(Signed) Thomas B. Wells
Judge.

Entered: SEP 28 2000

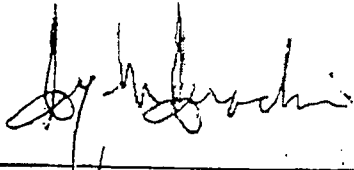
Senate Finance Committee

EXHIBIT 43

Docket No. 17311-99

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It is hereby stipulated that the Court may enter the foregoing decision in this case.



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Date:

9-1-00

Date:

9/27/00